which any of the lands of the district are situated, and thereupon the exception in voting rights shall be complete and effective.

Passed the House February 4, 1955.
Passed the Senate February 23, 1955.
Approved by the Governor March 2, 1955.

CHAPTER 58.
[H.B. 17.]
IRRIGATION DISTRICTS—ASSESSMENTS—SALES OF LAND.

An act relating to sales of land for delinquent irrigation district assessments and amending section 4, chapter 171, Laws of 1939 and RCW 87.32.160, 87.32.170 and 87.32.180, and section 5, chapter 171, Laws of 1939 and RCW 87.32.210.

Be it enacted by the Legislature of the State of Washington:

SECTION 1. Section 4, chapter 171, Laws of 1939, (heretofore codified as RCW 87.32.160, 87.32.170 and 87.32.180) is divided and amended as set forth in sections 2, 3 and 4 of this act.

Sec. 2. (RCW 87.32.160) The treasurer shall sell the property to the highest and best bidder for cash. If the property is sold for more than the amount of the assessment, interest, and costs, the excess shall, after the deed has been delivered, be refunded, on application therefor, to the record owner of the property as of the date of the sale. In the event no claim for said excess is received by the treasurer within three years after the delivery of the deed, he shall, at the expiration of the three-year period, remit the excess to the district.

The purchaser, in addition to the purchase price, shall pay one dollar to the treasurer for a duplicate of the certificate of sale. The treasurer shall account to the district for the one dollar. If the purchaser does not pay the purchase price before ten o'clock...
a.m. the following day, the property shall be resold on the next day. If there is no purchaser for a tract when first offered for sale, it shall be offered again thereafter and if finally there is no purchaser it shall be struck off to the district as the purchaser for the amount of the assessment, interest, and costs, and the duplicate certificate shall be delivered to the secretary of the district, and filed by him in the office of the district. No charge shall be made for the duplicate certificate where the district is the purchaser, and in such case the county treasurer shall make an entry, "sold to the district," and he will be credited with the amount thereof in settlement.

When land has been omitted from the general district sale, or when a sale is illegal by reason of a defective notice of sale or material errors in the description of the property and the deed has not been delivered, a reassessment shall not be required, but the treasurer shall sell the property at the next general annual sale, for all delinquent assessments. The purchaser at an illegal sale who has not accepted delivery of deed shall be entitled to a return of any moneys paid, upon return of the certificate of sale.

Sales of land hereunder shall not convey title to any easement thereon owned by any public service corporation, or by the district, or by any municipal or public corporation, or convey the title to any public service facilities constructed or maintained on the land under such easement, including also any private easement owned by third parties by which service is received from the district, or municipal or public service corporation.

Sec. 3. A district may assign or transfer the certificate of sale upon the payment of the amount which would be due if redemption were made. If no redemption is made of land for which a district holds a certificate of purchase, the district may receive the treasurer's deed therefor. The district may
lease from year to year with the right to include an option to purchase, sell on contract on deferred payments, or sell for cash and convey the lands so acquired, by deed executed by the president and secretary of the board and acknowledged by the president. Authority to lease, option, sell, or convey shall be by resolution of the board entered on its minutes, fixing the price at which the option may be granted or sale may be made, which price shall be not less than the reasonable market value of the property.

The board may without consideration, dedicate, grant, or convey district land or easements therein for highway or public utility purposes conveniencing the inhabitants of the district when it deems such action will enhance the value of the remaining district land to an extent equal to or greater than the value of the interest or easement dedicated, granted or conveyed, and may upon resolution, without consideration, issue quitclaim deeds to clear title to land sold under foreclosure.

When land is deeded to the district and if title remains vested in the district and the board believes the sale resulted from unavoidable accident, inadvertence, or misfortune, and without intent on the part of the person entitled to make redemption to permit the assessment to become delinquent and the land to be sold, it may reconvey to the person entitled to redemption within one year after deed is issued, upon the payment of the amount stated in the certificate of sale with interest thereon at ten percent per year from the date of sale, and one dollar for the deed, and all subsequent assessments with interest.

Sec. 4. After receiving the amount of the assessments and costs, the treasurer shall make out in duplicate a certificate, dated on the day of sale, stating the names of the persons assessed if known, a de-
scription of the land sold, the amount paid therefor, and that it was sold for assessments, giving the amount and the year of assessment, and specifying the time when the purchaser will be entitled to a deed. The certificate shall be signed by the treasurer and one copy delivered to the purchaser, and the other filed in his office. Upon the sale of a tract of one acre or less the fee for a duplicate certificate shall be twenty-five cents and in case of a sale to a person or a district of more than one tract of land, the several tracts may be included in one certificate.

**Amendment.**

Sec. 5. Section 5, chapter 171, Laws of 1939 and RCW 87.32.210 are each amended to read as follows:

Redemption. Redemption may be made by any party in interest at any time before deed is delivered, by paying the amount of the assessment, interest, and costs included in the purchase price and interest on that amount thereof, and the amount of any assessments which the purchaser may have paid thereon, with like interest. If the district is the purchaser, the redemptioner need pay no assessment levied after the assessment for which the land was sold, but all such assessments shall remain a lien, and the land shall be subject to sale therefor. Redemption shall be made in legal tender, and the treasurer shall credit the amount paid to the person named in the certificate and pay it to him on demand, along with the excess, if any, paid by him on the purchase price at the time of sale.

Upon redemption the treasurer shall enter the word “redeemed,” the date of redemption and by whom redeemed on the certificate and on the margin of the assessment book where the entry of the certificate is made. If the property is not redeemed within one year from the fifteenth day of January of the year in which it was sold, the treasurer shall upon demand by the holder of the certificate, make a deed of the property to the holder, reciting in the deed
substantially the matters contained in the certificate, and that the property was not redeemed. Where the owner of the certificate is not the district, deed shall not issue until an affidavit showing service or publication of the notice of application for deed is filed with the treasurer and twenty-one days have elapsed since the service or first publication of the notice.

The treasurer shall endorse on the margin of the current district assessment roll opposite the description of the land described in the deed, the date of delivery of the deed and the name of the grantee, and the transfer of the title shall be complete as of the time of delivery of the deed. The treasurer shall receive from the purchaser, for the use of the district, one dollar for making the deed: Provided, That if the tract is one acre or less the fee shall be twenty-five cents and when any person or district holds a certificate covering more than one tract of land, the several tracts may be included in one deed.

Passed the House February 8, 1955.
Passed the Senate February 23, 1955.
Approved by the Governor March 2, 1955.